

see §301.7701-15(b)(1) of this chapter. For purposes of applying this section, a corporation, partnership or other organization that employs a signing tax return preparer to prepare for compensation (or in which a signing tax return preparer is compensated as a partner or member to prepare) a return of tax or claim for refund shall be treated as the sole signing tax return preparer.

(d) *Penalties.* (1) For the civil penalty for failure to furnish a copy of the return or claim for refund to the taxpayers (or nontaxable entity) as required under paragraph (a) of this section, see section 6695(a) and §1.6695-1(a).

(2) For the civil penalty for failure to retain a copy of the return or claim for refund, or to retain a record as required under paragraph (b) of this section, see section 6695(d) and §1.6695-1(d).

(e) *Effective/applicability date.* This section is applicable to returns and claims for refund filed after December 31, 2008.

[T.D. 9436, 73 FR 78438, Dec. 22, 2008, as amended at 74 FR 5104, Jan. 29, 2009]

§ 1.6107-2 Form and manner of furnishing copy of return and retaining copy or record.

(a) *In general.* The Commissioner may prescribe the form and manner of satisfying the requirements imposed by section 6107(a) and (b) and §1.6107-1(a) and (b) in forms, instructions, or other appropriate guidance (see §601.601(d)(2) of this chapter).

(b) *Effective date.* To the extent this section relates to section 6107(a) and §1.6107-1(a), it applies to income tax returns and claims for refund presented to a taxpayer for signature after December 31, 2002. To the extent this section relates to section 6107(b) and §1.6107-1(b), it applies after December 31, 2002, to returns and claims for refund for which the 3-year period described in section 6107(b) expires after December 31, 2002.

[T.D. 9119, 69 FR 15249, Mar. 25, 2004]

§ 1.6109-1 Identifying numbers.

(a) *Information to be furnished after April 15, 1974.* For provisions concerning the requesting and furnishing of identi-

fying numbers with respect to returns, statements, and other documents which must be filed after April 15, 1974, see §301.6109-1 of this chapter (Regulations on Procedure and Administration).

(b) *Information to be furnished before April 15, 1974.* For provisions concerning the requesting and furnishing of identifying numbers with respect to returns, statements, and other documents which must be filed before April 16, 1974, see 26 CFR §1.6109-1 (revised as of April 1, 1973).

[T.D. 7306, 39 FR 9946, Mar. 15, 1974; 39 FR 11080, Mar. 25, 1974]

§ 1.6109-2 Tax return preparers furnishing identifying numbers for returns or claims for refund and related requirements.

(a) *Furnishing identifying number.* (1) Each filed return of tax or claim for refund of tax under the Internal Revenue Code prepared by one or more tax return preparers must include the identifying number of the tax return preparer required by §1.6695-1(b) to sign the return or claim for refund. In addition, if there is an employment arrangement or association between the individual tax return preparer and another person (except to the extent the return prepared is for the person), the identifying number of the other person must also appear on the filed return or claim for refund. For the definition of the term "tax return preparer," see section 7701(a)(36) and §301.7701-15 of this chapter.

(2)(i) For tax returns or claims for refund filed on or before December 31, 2010, the identifying number of an individual tax return preparer is that individual's social security number or such alternative number as may be prescribed by the Internal Revenue Service in forms, instructions, or other appropriate guidance.

(ii) For tax returns or claims for refund filed after December 31, 2010, the identifying number of a tax return preparer is the individual's preparer tax identification number or such other number prescribed by the Internal Revenue Service in forms, instructions, or other appropriate guidance.

(3) The identifying number of a person (whether an individual or entity)